THE HONOURABLE SRI JUSTICE J. CHELAMESWAR
AND
THE HONOURABLE SRI JUSTICE D. APPA RAO

W.P. Nos. 9695 of 2006 and 9696 of 2006

Dated: 25.07.2006

W.P.No. 9695 of 2006

Between:-

Smt. Kalyanapu Satyavathi, w/o Sri Kalyanapu Venkata Rao, Hindu, aged 45 years, House wife R/o D.No.12-1-29, G.N.T. Road, Anakapalle (PO), Visakhapatnam District.,

...

Petitioner

And

The Commissioner, Anakapalle Municipality,
Anankapalle (PO), Visakhapatnam District.

...

Respondent

W.P.No. 9696 of 2006

Between:-

Smt. Kalyanapu Satyavathi, w/o Sri Kalyanapu Venkata Rao, Hindu, aged 45 years, House wife R/o D.No.12-1-29, G.N.T. Road, Anakapalle (PO), Visakhapatnam District.,

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Respondent

THE HONOURABLE SRI JUSTICE J. CHELAMESWAR
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W.P. Nos. 9695 of 2006 and 9696 of 2006

COMMON ORDER (per Hon'ble Sri Justice D. Apparao)

The petitioner seeks writs of Mandamus declaring the demand of property tax, dated 24.4.2006, for a sum of Rs. 8,896/-, inclusive of penalty of Rs. 5,430/- and for a sum of Rs. 26,952/- inclusive of penalty o f Rs. 5,232/- for Assessment Nos. 1087000018, and 1087000017 respectively, of the building bearing D. No. 12-1-29, situated at G.N.T. Road, Anakapalle, Visakhapatnam District, belonging to the petitioner, as illegal, unjust, arbitrary and against Article 14 of the Constitution of India and the provisions of A.P. Municipalities Act of 1965.

Heard the learned counsel for the petitioner.

The petitioner is the owner of the building bearing No. 12-1-29, situated in G.N.T. Road, Anakapalle, Visakhapatnam District, bearing Assessment Nos. 1087000017 and 1087000018. She has been paying the property tax regularly. While so, the respondent-municipality raised a demand of property tax, dated 24.4.2006 for a sum of Rs. 8,896/- for the years 2004-2005-1 to 2005-2006-2, inclusive of 1,728/- penalty on the tax amount of Rs. 5,430/- per year covered by W.P. No. 9695 of 2006 and a demand of property tax, dated 14.2.2006 for a sum of Rs. 26,952/- for the period of 2002-2003-2 to 2005-2006-1

which includes penalty of Rs. 5,232/- on the tax amount of Rs. 5,430/- per year covered by W.P. No. 9696 of 2006. The claim is that the demands are unjust, arbitrary and contrary to the A.P. Municipalities Act of 1965. It has been taking coercive steps to realize the said amount. Therefore, she sought writs of Mandamus.

At the outset it may be stated that the petitioner did not challenge either levy or assessment of tax. There was no word in the writ petition that the principles of that particular provisions of the Act were not followed, so that it may amount to abuse of its powers by the Municipality. The petitioner did not aver anything against the demand, either as arbitrary or against a particular provision of law. The petitioner can as well recourse the jurisdiction of the Civil Court if she feels that there is abuse of power by the Municipality or where the action taken by the Municipality is not in accordance with the provisions of the Act. Without mentioning the exact nature of transgression by the Municipality in raising demand in regard to the property, we do not intend to invoke the writ jurisdiction of this Court. The writ petitions are misconceived.

The writ petitions are accordingly dismissed at the stage of admission. No order as to costs.

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J.

CHELAMESWAR, J

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D. APPA

RAO, J

25th July, 2006

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